

		FOR OHF USE					

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2003  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2003)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0004861</u>					<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>				
<b>Facility Name:</b> <u>Elston Nursing and Rehabilitation Centre</u>					<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2003</u> to <u>12/31/2003</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>				
<b>Address:</b> <u>4340 North Keystone</u> <u>Chicago</u> <u>60641</u>									
Number City Zip Code									
<b>County:</b> <u>Cook</u>									
<b>Telephone Number:</b> <u>(773) 545-8700</u> <b>Fax #</b> <u>(773) 545-9444</u>									
<b>IDPA ID Number:</b> <u>362493517001</u>									
<b>Date of Initial License for Current Owners:</b> <u>1/01/1971</u>									
<b>Type of Ownership:</b>									
<input type="checkbox"/> VOLUNTARY,NON-PROFIT		<input checked="" type="checkbox"/> PROPRIETARY		<input type="checkbox"/> GOVERNMENTAL					
<input type="checkbox"/> Charitable Corp.		<input type="checkbox"/> Individual		<input type="checkbox"/> State					
<input type="checkbox"/> Trust		<input type="checkbox"/> Partnership		<input type="checkbox"/> County					
<b>IRS Exemption Code</b> _____		<input type="checkbox"/> Corporation		<input type="checkbox"/> Other _____					
		<input checked="" type="checkbox"/> "Sub-S" Corp.							
		<input type="checkbox"/> Limited Liability Co.							
		<input type="checkbox"/> Trust							
		<input type="checkbox"/> Other _____							
<b>In the event there are further questions about this report, please contact:</b>									
<b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-3400</u>									
<b>Please send copies of any audit adjustments to address above.</b>									
					<p><b>Officer or Administrator of Provider</b></p> <p>(Signed) _____ (Date) _____</p> <p>(Type or Print Name) _____</p> <p>(Title) _____</p> <hr/> <p><b>Paid Preparer</b></p> <p>(Signed) _____ (Date) _____</p> <p>(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u></p> <p>(Firm Name &amp; Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u></p> <p>(Telephone) <u>(312) 634-3400</u> <b>Fax #</b> <u>(312) 634-5518</u></p> <p><b>MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001</b> <b>Phone # (217) 782-1630</b></p>				

SEE ACCOUNTANTS' COMPILATION REPORT

#	0004861	Report Period Beginning:	1/01/2003	Ending:	12/31/2003
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**D. How many bed-hold days during this year were paid by Public Aid?**

**282** (Do not include bed-hold days in Section B.)

None

**Yes**

YES ☒ NO ☐

YES ☐ NO ☒

**Date started** 1/01/71

YES ☐ Date \_\_\_\_\_ NO ☒

YES ☒ NO ☐ If YES, enter number  
of beds certified 24 and days of care provided 3,091

#### IV. ACCOUNTING BASIS

**Is your fiscal year identical to your tax year?** YES ☐ NO ☒

**\* All facilities other than governmental must report on the accrual basis.**

**\* All facilities other than governmental must report on the accrual basis.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

N/A

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	10,158	369	3,354	13,881	8
9	SNF/PED					9
10	ICF	24,266	2,951	76	27,293	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	34,424	3,320	3,430	41,174	14

**96.41%**

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 96.41%

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	177,239	30,684	11,650	219,573		219,573		219,573			1
2	Food Purchase		301,065		301,065	(13,632)	287,433	(26,837)	260,596			2
3	Housekeeping	85,484	32,518		118,002		118,002		118,002			3
4	Laundry	45,856	3,813	6,664	56,333		56,333		56,333			4
5	Heat and Other Utilities			68,013	68,013		68,013	3,118	71,131			5
6	Maintenance	44,534	20,768	40,106	105,408		105,408	7,392	112,800			6
7	Other (specify):*											7
8	TOTAL General Services	353,113	388,848	126,433	868,394	(13,632)	854,762	(16,327)	838,435			8
	B. Health Care and Programs											
9	Medical Director			20,400	20,400		20,400		20,400			9
10	Nursing and Medical Records	1,382,567	131,061	2,462	1,516,090	(530)	1,515,560	(32,865)	1,482,695			10
10a	Therapy		207	181,970	182,177		182,177	(21,617)	160,560			10a
11	Activities	58,900	4,988	2,306	66,194		66,194		66,194			11
12	Social Services	21,250		1,824	23,074		23,074		23,074			12
13	Nurse Aide Training											13
14	Program Transportation			3,290	3,290		3,290		3,290			14
15	Other (specify):* Religious Consultant			605	605		605		605			15
16	TOTAL Health Care and Programs	1,462,717	136,256	212,857	1,811,830	(530)	1,811,300	(54,482)	1,756,818			16
	C. General Administration											
17	Administrative	111,353		117,439	228,792		228,792	(117,439)	111,353			17
18	Directors Fees											18
19	Professional Services			27,340	27,340		27,340	11,349	38,689			19
20	Dues, Fees, Subscriptions & Promotions			25,994	25,994		25,994	6,286	32,280			20
21	Clerical & General Office Expenses	195,223	51,168	54,844	301,235		301,235	26,503	327,738			21
22	Employee Benefits & Payroll Taxes			298,964	298,964	13,632	312,596	45,632	358,228			22
23	Inservice Training & Education			2,120	2,120		2,120	734	2,854			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			13,559	13,559	(8,052)	5,507	2,213	7,720			25
26	Insurance-Prop.Liab.Malpractice			160,543	160,543		160,543	1,804	162,347			26
27	Other (specify):*											27
28	TOTAL General Administration	306,576	51,168	700,803	1,058,547	5,580	1,064,127	(22,918)	1,041,209			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,122,406	576,272	1,040,093	3,738,771	(8,582)	3,730,189	(93,727)	3,636,462			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			104,323	104,323		104,323	13,601	117,924			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							184,689	184,689			32
33	Real Estate Taxes							121,350	121,350			33
34	Rent-Facility & Grounds			785,968	785,968		785,968	(793,968)	(8,000)			34
35	Rent-Equipment & Vehicles			4,278	4,278	8,052	12,330	5,153	17,483			35
36	Other (specify):*											36
37	TOTAL Ownership			894,569	894,569	8,052	902,621	(469,175)	433,446			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		86,578	5,763	92,341	530	92,871		92,871			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,056	64,056		64,056		64,056			42
43	Other (specify):* Non-Allowable			29,538	29,538		29,538	(29,538)				43
44	TOTAL Special Cost Centers		86,578	99,357	185,935	530	186,465	(29,538)	156,927			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,122,406	662,850	2,034,019	4,819,275		4,819,275	(592,440)	4,226,835			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5,530)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(742)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(48)	43		18
19	Entertainment	(84)	43		19
20	Contributions	(800)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(16,181)	43		24
25	Fund Raising, Advertising and Promotional	(295)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,500)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,756)	43		28
29	Other-Attach Schedule <u>See Attached Schedule F</u>	(58,659)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (89,595)		\$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(502,845)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (502,845)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (592,440)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		530	Ln10,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 530		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt. Co. Medical Supplies "A" To Cost	\$ (27,169)	10	1
2	Adjust Mgt. Co. Medical Supplies "Other" To Cost	(5,696)	10	2
3	Adjust Mgt. Co. Food To Cost	(26,837)	2	3
4	Non-allowable Professional Fees	(648)	19	4
5	Amortization of 2003 Deferred Maintenance	5,823	6	5
6	Non-allowable Patient clothing	(4,132)	43	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(58,659)		49







VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V		Total from Page 6A	117,439	Glen Health and Home Management, Inc.	A	104,874	(12,565)	2
3	V								3
4	V		Total from Page 6B	793,968	Elston Real Estate & Development, L.L.C.	B	303,184	(490,784)	4
5	V								5
6	V		Total from Page 6C	98,408	Therapy Masters, Inc.	C	98,912	504	6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A - Owned 100.00 % by Sidney Glenner through attribution				9
10	V				B - Owned 60.00 % constructively by Sidney Glenner				10
11	V				C - Owned 60.00 % by Sidney Glenner 40.00 % by Barry Ray				11
12	V								12
13	V								13
14	Total			\$ 1,009,815			\$ 506,970	\$ * (502,845)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$117,439	Glen Health & Home Management, Inc.	A	\$	(117,439)	15
16	V	5	Utilities		Glen Health & Home Management, Inc.	A	3,118	3,118	16
17	V	6	Repairs and Maintenance		Glen Health & Home Management, Inc.	A	1,467	1,467	17
18	V	19	Professional Fees		Glen Health & Home Management, Inc.	A	11,268	11,268	18
19	V	20	Licenses, Permits and Inspection		Glen Health & Home Management, Inc.	A	577	577	19
20	V	21	Clerical		Glen Health & Home Management, Inc.	A	18,438	18,438	20
21	V	22	Employee Benefits and Payroll		Glen Health & Home Management, Inc.	A	38,114	38,114	21
22	V	23	Training and Education		Glen Health & Home Management, Inc.	A	361	361	22
23	V	25	Auto Expenses		Glen Health & Home Management, Inc.	A	1,912	1,912	23
24	V	26	Insurance		Glen Health & Home Management, Inc.	A	1,804	1,804	24
25	V	32	Interest		Glen Health & Home Management, Inc.	A	49	49	25
26	V	30	Depreciation		Glen Health & Home Management, Inc.	A	13,542	13,542	26
27	V	32	Interest		Glen Health & Home Management, Inc.	A	3,866	3,866	27
28	V	33	Real Estate Taxes		Glen Health & Home Management, Inc.	A	5,205	5,205	28
29	V	35	Equipment and Vehicle Rental		Glen Health & Home Management, Inc.	A	5,153	5,153	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$117,439			\$104,874	\$ *(12,565)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 735	\$ 735	15
16	V	32	Interest Income		Elston Real Estate & Development, L.L.C.	B	(461)	(461)	16
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	183,566	183,566	17
18	V	34	Rental Income	793,968	Elston Real Estate & Development, L.L.C.	B		(793,968)	18
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	116,145	116,145	19
20	V	32	Amortization of Mortgage Costs		Elston Real Estate & Development, L.L.C.	B	3,199	3,199	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 793,968			\$ 303,184	\$ * (490,784)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 98,408	Therapy Masters, Inc.	C	\$ 76,791	\$ (21,617)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	729	729	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	5,709	5,709	17
18	V	21	Clerical		Therapy Masters, Inc.	C	7,330	7,330	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	7,518	7,518	19
20	V	23	Training and Education		Therapy Masters, Inc.	C	373	373	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	C	301	301	21
22	V	30	Depreciation		Therapy Masters, Inc.	C	59	59	22
23	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	102	102	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 98,408			\$ 98,912	\$ * 504	39

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.  
**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	147,701	13	22.00 %	Salary	\$ 16,758	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	147,701	9	23.00 %	Salary	16,758	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	73,849	9	23.00 %	Salary	8,379	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 41,895		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number

Elston Nursing and Rehabilitation Centre

#

0004861

Report Period Beginning:

1/01/2003

Ending:

2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)

YES

X

NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Glen Health & Home Management, Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

( 847) 674-5454

Fax Number

( 847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	403,841	5	\$ 30,586	\$	41,174	\$ 3,118	1
2	6	Repairs and Maintenance	Patient Days	403,841	5	14,392		41,174	1,467	2
3	19	Professional Fees	Patient Days	403,841	5	110,519		41,174	11,268	3
4	20	Licenses, Permits & Inspection	Patient Days	403,841	5	5,656		41,174	577	4
5	21	Clerical	Patient Days	403,841	5	180,843		41,174	18,438	5
6	22	Employee Benefits and Payroll	Patient Days	403,841	5	373,828		41,174	38,114	6
7	23	Training and Education	Patient Days	403,841	5	3,543		41,174	361	7
8	25	Auto Expenses	Patient Days	403,841	5	18,754		41,174	1,912	8
9	26	Insurance	Patient Days	403,841	5	17,690		41,174	1,804	9
10	32	Amortization of Mortgage Cost	Patient Days	403,841	5	481		41,174	49	10
11	30	Depreciation	Patient Days	403,841	5	132,824		41,174	13,542	11
12	32	Interest	Patient Days	403,841	5	37,919		41,174	3,866	12
13	33	Real Estate Taxes	Patient Days	403,841	5	51,053		41,174	5,205	13
14	35	Equipment and Vehicle Rental	Patient Days	403,841	5	50,546		41,174	5,153	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,028,634	\$		\$ 104,874	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Bank One, N.A.		X	Mortgage	\$27,810.37	11/4/1998	\$ 3,000,000	\$ 2,344,930	12/31/2012	0.0760	\$ 183,566	1
2	Bank One, N.A.		X	Amortization of mortgage costs							3,199	2
3							Mortgage interest allocated from Management Comp:				3,915	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$27,810.37		\$ 3,000,000	\$ 2,344,930			\$ 190,680	9
	B. Non-Facility Related*											
10								Interest Income Offset:			(5,991)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ 3,000,000	\$ 2,344,930			\$ 184,689	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2002 report.		\$	102,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	100,688	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,312)	3	
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	104,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	102,688	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1998	104,786	8	
		1999	104,082	9	
		2000	96,383	10	
		2001	98,889	11	
		2002	100,688	12	
See Attached Schedule G For Calculation of 2003 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2002 \$	13	
		14	PLUS APPEAL COST FROM LINE 5 \$	14	
		15	LESS REFUND FROM LINE 6 \$	15	
		16	AMOUNT TO USE FOR RATE CALCULATION \$	16	

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**



IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elston Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 13-15-404-035-0000	4340 North Keystone, Chicago IL	\$ 100,687.92	\$ 100,687.92
2. See attached schedule for home office allocation		\$ 51,053.00	\$ 5,205.00
3. Land located next to the facility	4352 North Keystone, Chicago, IL	\$ 13,457.36	\$ 13,457.36
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 165,198.28	\$ 119,350.28

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220

B. General Construction Type: Exterior BrickFrame Concrete and Steel

Number of Stories Three

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

E. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
		Use	Square Feet	Year Acquired		Cost		
	1	Resident Care	32,580	1971	\$	40,000	1	
	2	Allocated from Management Company:				7,611	2	
	3	TOTALS	32,580		\$	47,611	3	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2003

Ending:

12/31/2003

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	117		1971		\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5											5
6	Alloc from				162,210			4,256	4,256		6
7	Mgt Comp										7
8	ScheduleJ										8
	Improvement Type**										
9	Communication system		1975		8,549		8			8,549	9
10	Fire door and wiring		1976		10,293		20			10,293	10
11	Sprinkler system and electrical wiring		1977		1,055		10			1,055	11
12	Roof project		1979		8,360		10			8,360	12
13	Sprinkler system		1980		48,000		20			48,000	13
14	Water heater		1980		886		10			886	14
15	Cabinets and countertops		1981		5,386		10			5,386	15
16	Circuit breakers		1983		5,209		10			5,209	16
17	Building Improvements		1984		18,074		10			18,074	17
18	Building Improvements		1985		19,017		10			19,017	18
19	Building Improvements		1986		18,152		10			18,152	19
20	Building Improvements		1987		17,392		10			17,392	20
21	Building Improvements		1988		18,417		10			18,417	21
22	Building Improvements		1990		11,795		10			11,795	22
23	Building Improvements		1990		4,243		10			4,243	23
24	Building Improvements		1991		19,999		10			19,999	24
25	Building Improvements		1992		18,921		10			18,921	25
26	Building Improvements		1993		53,703		10	2,685	2,685	53,703	26
27	Building Improvements		1994		10,073		10	1,007	1,007	9,567	27
28	Building Improvements		1995		48,617	4,862	10	4,862		42,135	28
29	Wall fittings		1997		1,828	183	10	183		1,220	29
30	Concrete ramp		1997		1,480	148	10	148		987	30
31	Building Improvements		1995		37,112		10	3,711	3,711	28,452	31
32	Sprinkler system		1996		3,000		10	300	300	2,000	32
33	Nurses call station		1996		3,641		10	364	364	2,427	33
34	Door holders		1997		1,334	134	10	134		892	34
35	Install circuits and outlets		1997		2,500	250	10	250		1,667	35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**See Page 12A, Line 70 for total**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2003

Ending:

12/31/2003

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Fencing	1997	\$ 2,560	\$ 256	10	\$ 256	\$	\$ 1,707	37
38	New brick chimney	1997	11,743	1,174	10	1,174		7,828	38
39	Install new sprinkler system	1997	2,685	269	10	269		1,793	39
40	Install alarm system	1997	2,082	208	10	208		1,387	40
41	Brick replacement - chimney	1998	5,330	533	10	533		3,020	41
42	Access control system with back-up power supply	1998	1,318	132	10	132		747	42
43	High pressure sodium fixtures	1998	1,900	190	10	190		1,077	43
44	Install door alarm on all three floors	1998	6,515	651	10	651		3,039	44
45	Sprinkler system for all three floors	1999	9,167	917	10	917		4,279	45
46	Fire dampers installation	1999	3,220	322	10	322		1,503	46
47	Fire alarm equipment	1999	8,000	800	10	800		3,733	47
48	Fire alarm equipment	1999	12,000	1,200	10	1,200		5,600	48
49	Concrete	1998	1,755	176	10	176		820	49
50	Install gate	1999	1,600	160	10	160		747	50
51	Fireproofing	1999	2,250	225	10	225		1,050	51
52	Relocate and rewire nurses call station	1999	2,500	250	10	250		1,167	52
53	Fire dampers installation	1999	2,062	206	10	206		962	53
54	Relocate boxes to 8'	1999	1,000	100	10	100		467	54
55	Fire dampers installation	1999	800	80	10	80		373	55
56	Installation of exhaust pipe for the laundry room	1998	1,300	130	10	130		607	56
57	Extend iron railings	1998	1,250	125	10	125		583	57
58	Relocate & rewire nurses call station	1999	8,800	880	10	880		4,107	58
59	Sprinkler system for all three floors	1999	9,000	900	10	900		4,200	59
60	Sprinkler system for all three floors	1999	9,333	933	10	933		4,355	60
61	Install flow switch	2000	2,300	230	10	230		805	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		1,631	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		10,437	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		7,133	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		16,968	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		2,422	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		910	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		2,689	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,967,815	\$ 28,542		\$ 40,865	\$ 12,323	\$ 1,653,844	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Elston Nursing and Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2003

Ending:

12/31/2003

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 1,967,815	\$ 28,542		\$ 40,865	\$ 12,323	\$ 1,653,844	1
2 Carpeting, vinyl tiles & cove base installation	2000	11,028	1,102	10	1,102		3,857	2
3 Bernardsville border	2000	1,575	158	10	158		553	3
4 Install ground clamps, remove water meter, inst. phone wires	2000	1,669	166	10	166		581	4
5 Emerson wall fit	2000	1,988	198	10	198		693	5
6 Inspect & install air-conditioner power in 3 rooms	2000	1,810	182	10	182		637	6
7 Concrete & piping work	2000	2,550	255	10	255		893	7
8 Nurses station	2000	11,070	1,107	10	1,107		3,875	8
9 Furnish & install new steel door	2000	1,875	188	10	188		658	9
10 Install shower valve units and faucets	2000	2,904	290	10	290		1,015	10
11 Furnish & install doors	2000	22,723	2,272	10	2,272		7,952	11
12 Elevator project	2000	1,600	160	10	160		560	12
13 Asphalt paving in parking lot, new catch basin	2000	57,945	5,794	10	5,794		20,279	13
14 Advantage Mechanical project	2000	6,500	650	10	650		2,275	14
15 Custom wardrobes	2001	7,438	744	10	744		1,860	15
16 Remove lobby wall and install ceiling	2001	13,864	1,386	10	1,386		3,465	16
17 Install and clean out passenger elevator pump	2001	3,750	375	10	375		938	17
18 Sprinkler system heads	2001	2,750	275	10	275		688	18
19 Tile project	2001	2,983	298	10	298		745	19
20 New entrance addition project	2001	20,000	2,000	10	2,000		5,000	20
21 Cabinets and shelving	2001	1,841	184	10	184		460	21
22 Custom wardrobes	2001	11,123	1,112	10	1,112		2,780	22
23 Illinois Improvement project	2002	12,223	1,222	10	1,222		1,833	23
24 Furnish and install automatic door equipment	2002	13,378	1,338	10	1,338		2,007	24
25 Lighting for entrance	2002	3,500	350	10	350		525	25
26 Grout and mortar for ceramic wall tile	2002	3,137	314	10	314		471	26
27 Wallcovering installation	2002	21,647	2,165	10	2,165		3,247	27
28 Wallcovering, carpeting, cove base, window treatments	2002	99,900	9,990	10	9,990		15,376	28
29 Awning	2002	5,850	585	10	585		877	29
30 Affiliated Customer Service project	2002	1,160	116	10	116		174	30
31 Affiliated Customer Service project	2002	1,995	200	10	200		300	31
32 Electrical project	2002	2,860	286	10	286		429	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 2,322,451	\$ 64,004		\$ 76,327	\$ 12,323	\$ 1,738,847	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$2,322,451	\$64,004		\$76,327	\$12,323	\$1,738,847	1
2	Installation of one convex awning	2002	3,800	380	10	380		570	2
3	Elevator modernization project	2003	27,800	1,390	10	1,390		1,390	3
4	Installation of new 100amp elevator feeder line	2003	3,000	150	10	150		150	4
5	HVAC wall unit project	2003	1,200	60	10	60		60	5
6									6
7	Allocated from Management Company:		13,128			921	921	6,430	7
8	Allocated from Therapy Masters, Inc:					59	59		8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$2,371,379	\$65,984		\$79,287	\$13,303	\$1,747,447	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$382,821	\$29,829	\$29,829	\$	10 years	\$191,611	71
72	Current Year Purchases	6,928	347	347		10 years	347	72
73	Fully Depreciated Assets	259,566	96	96		5,7,8,10yrs	259,566	73
74	Allocated from Management Co:	65,269		7,266	7,266		41,118	74
75	TOTALS	\$714,584	\$30,272	\$37,538	\$7,266		\$492,642	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1989 Pontiac	1989	\$12,418	\$	\$	\$	3 years	\$12,418	76
77	Patient Care	1993 Plymouth Van	1993	23,600				3 years	23,600	77
78										78
79	Allocated from Management Company:			12,460		1,099	1,099		7,283	79
80	TOTALS			\$48,478	\$	\$1,099	\$1,099		\$43,301	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$3,182,052	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$96,256	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$117,924	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$21,668	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,283,390	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Exterior Renovation	\$85,297	92
93			93
94			94
95		\$85,297	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

\*\*

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.

9. Option to Buy:
- ☐ YES☐ NO
- Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
☐ YES☒ NO
16. Rental Amount for movable equipment: \$5,413
- Description: Copier \$3,135, Ice-maker \$1,143, Management Company Allocation \$1,135  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2001 Toyota Camry	\$311.00	\$3,731	17
18	Administrative	2001 Toyota Sienna	360.00	4,321	18
19					19
20	Allocated from Management Company:			4,018	20
21	TOTAL		\$671.00	\$12,070	21

10. Effective dates of current rental agreement:

Beginning  
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	\$
13.	/2005	\$
14.	/2006	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.



XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

\* It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

☐

IN OTHER FACILITY

☐

COMMUNITY COLLEGE

☐

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

☐

IN OTHER FACILITY

☐

HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,994	\$ 59,809	\$ 289	1,994	\$ 60,098	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		386	11,582		386	11,582	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		3,666	109,994	90	3,666	110,084	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				86,578		86,578	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 5					530		530	12
13	Radiology and Laboratory Other (specify):   Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 3			12	5,363 413		12	5,363 413	13
14	TOTAL			\$	6,058	\$ 187,161	\$ 87,487	6,058	\$ 274,648	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

XV. BALANCE SHEET - Unrestricted Operating Fund.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 750,307	\$ 1,156,071	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 31,389 )	1,230,164	1,230,164	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	42,402	42,402	6
7	Other Prepaid Expenses	575	575	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Rent Receivable/Accr Rent	(437,207)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,586,241	\$ 2,429,212	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		497,656	12
13	Land		47,611	13
14	Buildings, at Historical Cost		1,341,110	14
15	Leasehold Improvements, at Historical Cost	753,915	1,030,269	15
16	Equipment, at Historical Cost	675,057	763,062	16
17	Accumulated Depreciation (book methods)	(786,406)	(2,283,390)	17
18	Deferred Charges		281	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits,C-I-P	40,218	125,515	22
23	Other(specify): Mortgage Costs (Net)		31,567	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 682,784	\$ 1,553,681	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,269,025	\$ 3,982,893	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 104,306	\$ 104,306	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	134,320	134,320	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,175	2,175	31
32	Accrued Real Estate Taxes(Sch.IX-B)		104,000	32
33	Accrued Interest Payable		15,144	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule E:	209,391	209,391	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 450,192	\$ 569,336	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,344,930	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 2,344,930	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 450,192	\$ 2,914,266	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,818,833	\$ 1,068,627	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,269,025	\$ 3,982,893	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,798,847	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,798,847	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	589,986	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(570,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 19,986	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,818,833	24

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1		2	
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,009,134	1
2	Discounts and Allowances for all Levels	(522,886)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,486,248	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	505,005	6
7	Oxygen	66,343	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 571,348	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	116,367	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,610	19
20	Radiology and X-Ray	2,190	20
21	Other Medical Services	201,614	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 325,781	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,530	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,530	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Public Aid Bedhold	20,354	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20,354	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,409,261	30

2		3	
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	868,394	31
32	Health Care	1,811,830	32
33	General Administration	1,058,547	33
	B. Capital Expense		
34	Ownership	894,569	34
	C. Ancillary Expense		
35	Special Cost Centers	121,879	35
36	Provider Participation Fee	64,056	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,819,275	40
41	Income before Income Taxes (line 30 minus line 40)**	589,986	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 589,986	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,594	2,859	\$ 85,212	\$ 29.80	1
2	Assistant Director of Nursing	2,460	2,676	59,711	22.31	2
3	Registered Nurses	11,330	11,690	285,575	24.43	3
4	Licensed Practical Nurses	14,994	16,144	276,262	17.11	4
5	Nurse Aides & Orderlies	60,891	65,434	589,467	9.01	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,133	6,798	58,900	8.66	10
11	Social Service Workers	2,249	2,537	21,250	8.38	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,018	4,414	40,476	9.17	14
15	Cook Helpers/Assistants	14,654	16,036	136,763	8.53	15
16	Dishwashers					16
17	Maintenance Workers	3,531	3,842	44,534	11.59	17
18	Housekeepers	8,553	9,494	85,484	9.00	18
19	Laundry	4,780	5,435	45,856	8.44	19
20	Administrator	2,037	2,275	69,458	30.53	20
21	Assistant Administrator					21
22	Other Administrative	1,612	1,612	41,895	25.99	22
23	Office Manager					23
24	Clerical	15,919	16,757	195,223	11.65	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,848	2,114	30,455	14.41	31
32	Other Health Care(specify)					32
33	Other(specify)Ward Clerks	3,374	3,601	55,885	15.52	33
34	TOTAL (lines 1 - 33)	160,977	173,718	\$ 2,122,406 *	\$ 12.22	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,650	Ln 1, Col 3	35
36	Medical Director	Monthly	20,400	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,760	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,306	Ln11,Col 3	44
45	Social Service Consultant	38	1,824	Ln12,Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	605	Ln15,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	90	\$ 38,545		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	%	Amount		Description		Amount		Description		Amount	
Sidney Glenner		Administrative	100.00 %	\$	16,758	Workers' Compensation Insurance		\$	28,142	IDPH License Fee		\$	
Barry Ray		Administrative	0.00 %		16,758	Unemployment Compensation Insurance			13,146	Advertising: Employee Recruitment			5,264
David Glenner		Administrative	0.00 %		8,379	FICA Taxes			147,401	Health Care Worker Background Check			70
Steven Schayer		Administrator	0.00 %		69,458	Employee Health Insurance			39,102	(Indicate # of checks performed 10 )			
						Employee Meals			13,632	Employment Fees			9,450
						Illinois Municipal Retirement Fund (IMRF)*				Illinois Council on Long Term Care Dues			6,206
						Chicago Head Tax			4,296	City of Chicago Permits and Inspections			704
						Union Health and Welfare			35,984	Joint Commission Survey Fee			4,300
						Union Pension			15,361	Allocated from Therapy Masters, Inc:			5,709
TOTAL (agree to Schedule V, line 17, col. 1)						401K Match			2,792	Allocated from Management Company:			577
(List each licensed administrator separately.)				\$	111,353	Profit Sharing			10,213	Less: Public Relations Expense		(	
B. Administrative - Other						Other Employee Benefits			2,527	Non-allowable advertising		(	
Description				Amount		See Attached Schedule D:			45,632	Yellow page advertising		(	
Management Fees (eliminated in Column 7)				\$	117,439								
TOTAL (agree to Schedule V, line 17, col. 3)				\$	117,439	TOTAL (agree to Schedule V,		\$	358,228	TOTAL (agree to Sch. V,		\$	32,280
(Attach a copy of any management service agreement)						line 22, col.8)				line 20, col. 8)			
C. Professional Services						E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Vendor/Payee		Type		Amount		Description		Line #	Amount	Description		Amount	
Health Data Systems, Inc.		Computers		\$	3,359				\$	Out-of-State Travel		\$	
Advanced Information Mgt.		Computers			1,800								
Kronos, Inc.		Computers			1,836								
Advaned Answers on Demand		Computers			368					In-State Travel			
American Express Tax Services		Accounting			16,404								
Frost, Ruttenberg & Rothblatt		Accounting			840								
Sachnoff & Weaver, Ltd.		Legal			1,953								
Personnel Planners, Inc.		Unemployment Consulting			780					Seminar Expense			
										Entertainment Expense		(	
TOTAL (agree to Schedule V, line 19, column 3)						TOTAL			\$	(agree to Sch. V,			
(If total legal fees exceed \$2500 attach copy of invoices.)				\$	27,340					line 24, col. 8)		\$	



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	Deferred Maintenance	1998	\$ 5,010	3years	\$ 1,670	\$ 835	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	2,873	3years	958	958	478						
3	Painting & Decorating	2000	31,563	3years	5,261	10,521	10,521	5,260					
4	Painting & Decorating	2001	1,688	3years		281	563	563	281				
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 41,134		\$ 7,889	\$ 12,595	\$ 11,562	\$ 5,823	\$ 281	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT



XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount.

Yes  
Illinois Council on Long Term Care \$6,206
- (3)

Did the nursing home make political contributions or payments to a political action organization?  
If YES, have these costs been properly adjusted out of the cost report?

Yes  
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?  
If YES, what is the capacity?

No  
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?  
What was the average life used for new equipment added during this period?

Yes  
10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 9,981 Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?  
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?  
If YES, give effective date of lease.

No  
N/A
- (9)

Are you presently operating under a sublease agreement?

YES X NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?  
YES NO  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

X  
N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.  
This amount is to be recorded on line 42 of Schedule V.

\$ 64,056
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?  
If YES, attach an explanation of the allocation.

No

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?  
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)  
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.  
Has any meal income been offset against related costs?

\$ 13,632  
No  
Indicate the amount. \$ N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?  
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?  
If YES, please indicate the amount of income earned from such a program during this reporting period.

No  
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?  
Indicate the amount of income earned from providing such transportation during this reporting period.

No  
N/A

(17)

Has an audit been performed by an independent certified public accounting firm?  
Firm Name:  
The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?  
If no, please explain.

No  
N/A  
N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?  
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
12/31/03  
Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2003

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	37,579	37,875	40,605	31,642	147,701
David Glenner	18,789	18,937	20,302	15,821	73,849
Barry Ray	37,579	37,875	40,605	31,642	147,701
Total compensation received from other Nursing Homes	93,947	94,687	101,512	79,105	369,251

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XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	27,340
Allocated from Management Co:	
Health Data Systems, Inc. - Computer Services	615
Sachnoff & Weaver, Ltd. - Legal Services	597
American Express - Accounting Services	1,607
MB Financial - Banking Services	283
Frost, Ruttenberg - Accounting Services	29
Altschuler, Melvoin & Glasser - Accounting Services	8,109
Littler Mendelson - Legal Services	61
Winston & Strawn - Legal Services	-33
Total allocated from Management Co.	11,268
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-648
Total Non-Allowable Expenses:	-648
Total allocated from Therapy Masters, Inc.	729
Total adjustments page 21, Sch C.	11,349
Total Schedule V, line 19, column 8	38,689

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	12,113
FUTA	188
SUTA	623
Profit Sharing	7,029
Insurance - Hospital	14,545
Other Employee Benefits	1,949
Workers Compensation Insurance	289
401K Match	1,261
Employee Benefits	117
Total allocated from Management Co.	38,114
Allocated from Therapy Masters, Inc.	
FICA taxes	5,353
FUTA	144
SUTA	149
Profit Sharing	894
Insurance - Hospital	734
Other Employee Benefits	41
Workers Compensation Insurance	136
401K Match	42
Uniform Allowance	25
Total allocated from Therapy Masters, Inc.	7,518
Total allocated to Page 21	45,632

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/03

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Insurance Payable	13,102
Sundry Payable	77,615
Accrued Union Dues	39
Refunds Exchange	(26,401)
Accrued Profit Sharing	21,000
Due to Third Party	124,034
Due Con. Mutual	2
Total, Page 17, Line36	209,391

See Accountants' Compilation Report

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Non-allowable Patient clothing	(4,132)	43
Non-allowable professional fees	(648)	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(27,169)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(5,696)	10
Amortization of 2003 deferred maintenance	5,823	6
Adjust Mgt. Co. Food to cost	(26,837)	2
Total	<u>(58,659)</u>	

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Glen Elston Real Estate & Development, LLC  
Accrued Real Estate Taxes  
12/31/2003

SCHEDULE G

	Accrued 1/01/03	Payments	Expense	Accrued 12/31/03
Balance @ 1/01/2003	(102,000.00)		(102,000.00)	
2002 real estate taxes paid		100,687.92	100,687.92	
Estimated 2003 real estate taxes				
2002 taxes	100,687.92			
Estimated increase	2.50 %			
Estimated 2002 taxes	103,205.12			
USE	104,000.00		104,000.00	(104,000.00)
Totals	(102,000.00)	100,687.92	102,687.92	(104,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%

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**Provider Name: Glen Elston Nrsing & Rehab Ctr.**  
**Provider I.D. #: 0004861**  
**Year Ended: December 31, 2003**

**SCHEDULE H**

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Steven Schayer, Elsa Gonzales Vivian Inglesby, Steven Pancer, Sidney Glenner Charlene Wells	2/12/03	Lincolnwood	Medicare Coverage 101: A Survival Guide to Eligibility & Billing Illinois Council on Long Term Care	440
Steven Schayer, Charlene Wells	3/26/03	Lincolnwood	Creative Strategies for Increasing Your Census Illinois Council on Long Term Care	150
Steven Schayer, Elsa Gonzales	3/07/03	Lincolnwood	The Ins & Outs of Infection Control Illinois Council on Long Term Care	150
Steven Schayer, Charlene Wells	6/11/03	Lincolnwood	Show Me The MDS Difference Illinois Council on Long Term Care	150
Steven Schayer, Charlene Wells	7/30/03	Lincolnwood	Accident Investigation and Analysis Illinois Council on Long Term Care	150
Steven Schayer, Elsa Gonzales	9/11/03	Lincolnwood	Conducting Effective Mental Status & Risk Assessment Illinois Council on Long Term Care	190
Steven Schayer, Charlene Wells	10/30/03	Lincolnwood	Preventing & Handling Aggressive Behavior Illinois Council on Long Term Care	190
Connie Neesan	10/17/03	Chicago	New Realms of Possibility Cynthia Chow & Associates	80
Steven Schayer, Charlene Wells	11/12/03	Chicago	Practical Care Giving Strategies for Culturally Sensitive Dementia Care Alzheimer's Association	100
Steven Schayer, Charlene Wells	11/21/03	Lincolnwood	Conducting Violence Prevention Assessments Illinois Council on Long Term Care	190
Charlene Wells	11/14/03	Self Study	Monkeys in the Workplace & "Who Moved the Cheese" Management Correspondence Courses	255
Nursing Staff	12/03/03	In Facility	Tracheostomy Care Pulmonary Exchange	75
			Allocated From Therapy Masters, Inc.	373
			Allocated From Management Company	361
Total				2,854

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Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2003

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Mileage Reimbursement	Total
Direct Expense	4,746	259	502	5,507
Allocated from Therapy Masters, Inc.				301
Allocated from Management Company				1,912
TOTAL	4,746	259	502	7,720

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HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS	ADJUSTED	ADDITIONS	COST	NURSING	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999	TO CAPITAL PROJECTION	CAPITAL PROJECTION	7/1/99- 12/31/2000	12/31/2000	HOME PERCENTAGE	103,052/460292	111,372/460,292	101,895/460,292	41,220/460,292	102,753/460,292
			6/30/1999	12/31/2000		84.9438%	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226						
CAPITALIZED INTEREST	121,387		106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720						
HVAC SYSTEMS	24,749	-10,235	0								
WALL CONSTRUCTION	10,235	-10,634	0								
ELECTRICAL	10,634	-26,075	0								
MISC. IMPROVEMENTS	26,075	-5,900	0								
ASPHALT DRIVEWAY	5,900		0								
					1,834,392	1,558,202	348,857	377,022	344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000							
					5,000	4,247	951	1,028	940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357